

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 827: WITHHOLDING OF TAX**

**§5254. LIABILITY FOR WITHHELD TAXES**

Every person required to deduct and withhold tax under this Part is hereby made liable for such tax. For purposes of assessment and collection, any amount required to be withheld and paid over to the assessor, and any additions to tax, penalties and interest with respect thereto, shall be considered the tax of that person. No person may have any right of action against a person in respect to any money deducted and withheld and paid over to the assessor in compliance or in intended compliance with this Part. [1987, c. 402, Pt. A, §191 (RPR); 1987, c. 402, Pt. B, §28 (RPR).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). 1981, c. 371, §4 (AMD). 1985, c. 535, §25 (AMD). 1985, c. 691, §39 (AMD). 1987, c. 402, §§A191,B28 (RPR).

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